



MISSOURI DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
P.O. BOX 3350, JEFFERSON CITY, MO 65105-3350
(573) 751-4792; e-mail: refund@mail.dor.state.mo.us

MOTOR VEHICLE REFUND REQUEST APPLICATION

FORM

426

(REV. 1-2002)

Refunds cannot be processed without complete information.

CLAIMANT

CLAIMANT'S NAME

SOCIAL SECURITY NUMBER

STREET ADDRESS

PHONE NUMBER

()

CITY

STATE

ZIP CODE

REFUND REQUEST

I am requesting a refund in the amount of:
(optional) \$_____.

For complete instructions regarding how to file for a refund, see reverse side of this form. **To ensure your refund can be processed in a timely manner, please check the box that applies to you.**

- ☐ **If you purchased and sold a motor vehicle/marine/trailer within 180 days, please submit the following information:**
- a) Properly completed and signed a Refund Request Application.
 - b) Clear **copy** of the validated Missouri Title and License Application for the motor vehicle/marine/trailer that was purchased. **Please retain the original copy for your registration.**
 - c) Properly completed, signed, and notarized bill of sale for the vehicle that was sold.
- ☐ **If you have experienced a total loss and purchased a replacement motor vehicle/marine/trailer within 180 days of the date of payment, please submit the following information:**
- a) Properly completed and signed Refund Request Application.
 - b) Clear **copy** of the validated Missouri Title and License Application for the motor vehicle/marine/trailer purchased. **Please retain the original copy for your registration.**
 - c) Properly completed, signed, and notarized total loss affidavit.
- ☐ **If you have been overcharged on your local tax rate, please submit the following:**
- a) Properly completed and signed Refund Request Application.
 - b) Clear copy of the validated Missouri Title and License Application reflecting the overcharge.
 - c) Clear copy of Tax Waiver or Personal Property Tax Receipt verifying the address indicated on the Missouri Title and License Application.
- ☐ **If you have returned a motor vehicle/marine/trailer to a dealer within 60 days from the date of purchase, please submit the following:**
- a) A non-interest statement from the lien holder (if you have a lien holder).
 - b) Statement from the seller/dealer indicating the sale was rescinded, the date the motor vehicle/marine/trailer was returned, and the amount of the purchase price returned to the buyer.
- ☐ **For all other requests for refunds, please submit a detailed explanation and a clear copy of the receipt reflecting the over-charge.** _____
- _____
- _____
- _____

SIGNATURE

I declare this claim and any attached information supporting the claim is true, complete and correct.

APPLICANT'S SIGNATURE



DEPARTMENT USE ONLY

Analysis of denial

You have the right to appeal any amount denied. See reverse side for appeal procedures.

MAIL REFUND REQUESTS TO:

Missouri Department of Revenue
Division of Taxation and Collection
P.O. Box 3350

Jefferson City, Missouri 65105-3350

Questions should be referred to (573) 751-4792

Statute of Limitations: A claim for taxes must be filed within three years from date of overpayment. A claim for fees must be filed within two years. A claim for a rescinded sale must be filed within one year.

Frequently Asked Questions

1) *How long do I have to receive a sales tax credit when a motor vehicle/marine/trailer is being replaced by a motor vehicle/marine/trailer being sold?*

A tax credit may be received on the purchase of a replacement motor vehicle/marine/trailer within 180 days before or after the date of sale of the original motor vehicle/marine/trailer.

2) *Can I ever receive a remaining credit when a motor vehicle/marine/trailer has been traded into a dealer?*

When a motor vehicle/marine/trailer is traded into a dealer you may receive credit toward the new motor vehicle/marine/trailer being purchased, but no refund is due on any remaining credit. *Example: In June, I purchased a vehicle from a dealer for \$12,000. I had a trade-in vehicle for \$15,000, which left \$3,000 remaining. Therefore, no refund is due on the \$3,000.*

3) *Can I ever receive remaining credit when a motor vehicle/marine/trailer has been sold to an individual?*

When a motor vehicle/marine/trailer is sold to an individual you may receive credit toward the new motor vehicle/marine/trailer being purchased. To receive remaining credit, you must purchase another replacement motor vehicle/marine/trailer within 180 days before or after the date of sale of the **original** motor vehicle/marine/trailer. *Example: In June 2001, I purchased a vehicle for \$5,000. I sold the vehicle to an individual for \$10,000 on July 10th, 2001. I purchased another vehicle on July 15, 2001. I may use the remaining \$5,000 credit.*

4) *Can I receive a sales tax credit for the same motor vehicle/marine/trailer being bought and sold?*

No refund is due unless a new replacement motor vehicle/marine/trailer has been purchased.

5) *Can a refund of sales tax be allowed when a motor vehicle/marine/trailer is being purchased in a different name than the motor vehicle/marine/trailer being sold?*

In order to receive credit you must title the replacement motor vehicle/marine/trailer in the same name as the motor vehicle/marine/trailer being sold.

6) *If I have experienced a total loss, how long do I have to replace the motor vehicle/marine/trailer that was claimed as a total loss?*

A tax credit may be received on the purchase of a replacement motor vehicle/marine/trailer within 180 days after the date of payment on a total loss by an insurance company. Note: The replacement motor vehicle/marine/trailer must be purchased after the date of loss.

7) *Can I receive a refund on a license plate fee?*

A refund can only be granted if the plates and/or tabs have never been affixed. No refund can be granted on any unused portion for a license/tab plate fee.

Note: A refund can be granted on the remaining quarters if the license plate purchased is for a vehicle over 54,000 lbs.

8) *If my claim is denied, what is the appeal procedure?*

To appeal a claim that is denied you must file a petition with the Administrative Hearing Commission located at 301 West High Street, Harry S Truman State Office Building, P.O. Box 1557, Jefferson City, Missouri 65102, within 60 days after the date the decision was mailed or the date it was delivered, whichever date was earlier. If any such petition is sent by registered mail or certified mail, it will be deemed filed on the date it is mailed; if it is sent by any method other than registered mail, it will be deemed filed on the date it is received by the Commission.